## IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS CENTRAL DIVISION

UNITED STATES OF AMERICA,	) Civil Action No. 4:17-cv-40011-TSH
Plaintiff,	) Judge Timothy S. Hillman
v.	)
DAVID L. TOPPIN, et al.,	)
Defendants.	)
	)

## **Notice of Appearance and Substitution of Counsel**

The United States submits this Notice of Appearance and Substitution of Counsel in the above-entitled matter. The undersigned trial attorney succeeds Jeffrey Nunez, who has been called to active duty in our armed forces and no longer represents the United States in this matter. Mr. Nunez consents to this substitution.

Dated: September 15, 2017 Respectfully Submitted,

DAVID A. HUBBERT Acting Assistant Attorney General Tax Division, U.S. Department of Justice

/s/ Steven Tennyson STEVEN TENNYSON Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 55 Washington, D.C. 20044 202-307-0872 (v) 202-514-5238 (f) Steven.Tennyson@usdoj.gov

## **Certificate of Service**

I hereby certify that on September 15, 2017, I electronically filed the foregoing Notice of Appearance and Substitution of Counsel with the Clerk of Court using the Court's CM/ECF system, which will send notification of such filing to all registered participants.

/s/ Steven Tennyson
STEVEN TENNYSON
Trial Attorney, Tax Division
U.S. Department of Justice